

Executive Office,
State of Texas.

Austin, May 25, 1907.

To the Secretary of State:

I herewith transmit for file in your office committee substitute bill for Senate bill No. 2, entitled "An Act to amend Articles 5058, 5059 and 5060 of Title CIV, Chapter 1, Revised Statutes of 1895 of the State of Texas, and to add thereto Article 5058a, and declaring an emergency," which is disapproved on account of the following objections:

This bill was introduced originally and was passed to cover a necessity growing out of the general confusion in our revenue and taxation laws and the further necessity under former laws of assistance to the State Revenue Agent in making proper and efficient checks of the accounts of the collecting and disbursing offices of the county and State governments. Subsequent to the introduction and passage of this bill, however, the amended law, which provides for the taxation of the intangible assets of certain corporations, confer additional powers and impose additional duties upon the State Tax Board created by said act and which is composed of the State Comptroller, the Secretary of State and the State Tax Commissioner, which powers and duties are similar to those imposed upon the State Revenue Agent and the proposed Deputy Revenue Agents, and I believe that the additional powers and duties thus imposed upon the members of the said State Tax Commission, together with the additional duties imposed upon assessors and boards of equalization under the new laws relating to the rendition and assessment of taxable property of corporations and individuals, the new restrictions relating to the liquor traffic, and in view of the new law relative to county auditors, that the necessity for the office of deputy revenue agents has been obviated and that the necessary agencies provided for an enforcement of the revenue and accounting laws of the State are sufficiently covered by the other laws referred to above.

As the necessity for these additional officers does not now appear to exist and as no provision for the payment of the expenses of the said deputy revenue agents was made, the law would be ineffective, even if the amendments to the

other laws had not made these officers unnecessary, therefore the bill is disapproved.

T. M. CAMPBELL,
Governor.